

**GENERAL FUND COMBINED STATEMENT OF ESTIMATED UNAPPROPRIATED RESERVE**  
**Fiscal Year End 2023**  
(Millions of Dollars)

	Actual FY 2023	Estimated FY 2024	Estimated FY 2025
<b>Resources:</b>			
<b>Beginning Balance</b>	4,508.1	831.4	812.1
<b>Current Year Resources</b>			
Forecasted Revenue	21,058.2	21,854.1	22,431.9
Hospital Assessment Fees (HAF)	343.8	285.0	297.0
Quality Assessment Fees (QAF)	41.8	44.4	46.3
Miscellaneous Unforecasted Revenue <sup>1</sup>	150.6	45.5	45.5
Ongoing Revenue Impacts from HEA 1001-2023 <sup>2</sup>	-	(169.4)	(327.9)
2023 Regular Session Outside Acts <sup>3</sup>	-	(40.5)	(68.2)
<b>Total Current Year Resources</b>	<b>21,594.4</b>	<b>22,019.1</b>	<b>22,424.6</b>
<b>Other Resources</b>			
HEA 1001-2023 Section 93 Gasoline Use Tax distribution change	-	(65.3)	-
<b>Total Resources</b>	<b>26,102.5</b>	<b>22,785.2</b>	<b>23,236.7</b>
<b>Uses - Appropriations, Expenditures, and Reversions:</b>			
<b>Appropriations</b>			
Recurring Appropriations	18,596.4	21,342.3	22,073.6
Capital Line Item Projects HEA 1001-2021	525.3	-	-
Capital Line Item Projects HEA 1001-2023	-	705.1	477.8
HEA 1001-2023 Section 292 FY 2023 Appropriations	3,091.0	-	-
2022 Special Session Outside Acts <sup>3</sup>	74.2	-	-
<b>Total Appropriations</b>	<b>22,286.9</b>	<b>22,047.4</b>	<b>22,551.4</b>
<b>Other Expenditures and Transfers</b>			
2021 - 2022 Regular Session Outside Acts <sup>3</sup>	1.4	-	-
2023 Regular Session Outside Acts <sup>3</sup>	-	19.6	10.4
Augmentations <sup>4</sup>	2.1	-	-
Judgments and Settlements <sup>5</sup>	13.1	13.1	13.1
Transfer to Rainy Day Fund per IC 4-10-18-4	450.3	-	-
Excess reserves transfer (Pension Stabilization Fund)	2,500.0	-	-
Excess reserves transfer (Automatic Taxpayer Refund)	935.0	-	-
<b>Total Expenditures and Transfers</b>	<b>3,901.9</b>	<b>32.7</b>	<b>23.5</b>
<b>Reversions</b>			
Stadium/Convention Center Reversions	(82.7)	(60.0)	(60.5)
Current Year Reversions	(610.0)	(25.0)	(25.0)
Reversions (Prior Year, Capital, and Reconciliations) <sup>6</sup>	(225.0)	(22.0)	(22.0)
<b>Total Reversions</b>	<b>(917.7)</b>	<b>(107.0)</b>	<b>(107.5)</b>
<b>Total Net Uses</b>	<b>25,271.1</b>	<b>21,973.1</b>	<b>22,467.4</b>
<b>General Fund Balance at Year End</b>	<b>831.4</b>	<b>812.1</b>	<b>769.3</b>
<b>Reserve Balances:</b>			
Medicaid Contingency & Reserve	429.2	429.2	429.2
Transfer In	-	-	-
Ending Balance	<b>429.2</b>	<b>429.2</b>	<b>429.2</b>
State Tuition Reserve			
Starting Balance	644.3	652.5	656.7
Interest	8.2	4.2	4.2
Transfer In	-	-	-
Ending Balance	<b>652.5</b>	<b>656.7</b>	<b>660.9</b>
Rainy Day Fund			
Starting Balance	543.1	1,013.1	998.8
Interest	19.7	14.7	14.7
HEA 1454-2023 Net Lake County loans	-	(29.0)	1.6
Transfer per IC 4-10-18-4	450.3	-	-
Ending Balance	<b>1,013.1</b>	<b>998.8</b>	<b>1,015.1</b>
<b>Total General Fund Combined Balances</b>	<b>2,926.2</b>	<b>2,896.8</b>	<b>2,874.5</b>
<i>Net Combined Balances as a Percent of Current Year Resources</i>	<i>13.6%</i>	<i>13.2%</i>	<i>12.8%</i>
<i>Net Combined Balances as a Percent of the Following Year's Total Appropr</i>	<i>13.3%</i>	<i>12.8%</i>	